

DD FORM 1354

Transfer and Acceptance of Military Real Property

Users Handbook

11 February 2002

PRELIMINARY DRAFT – Version 2

Reviewers please note!

1. We ask for your help to improve the readability especially of Chapter 4. Examples and flowchart ideas to better explain the concept are welcome.
2. We also ask that you help us by providing additional standards for Chapter 5 to help the receiving official know whether to accept or reject the DD Form 1354 provided by the transferring official.
3. Appendix B is a placeholder for examples. Please provide example DD Forms 1354 that you think would be helpful to Handbook users. We would also consider adding IFS screen captures where you suggest they would be helpful as well.
4. Finally if there are any additional uses or other concepts that we failed to address, please let us know.

Thank you for your comments and suggestions.

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Chapter 1 Overview of DD Form 1354, Transfer and Acceptance of Military Real Property

Purpose

The purpose of this DD Form 1354 Handbook is to provide a consolidated reference tool that provides instructions for completing the DD Form 1354, Transfer and Acceptance of Military Real Property, explains who should fill out the form and when, and as a receiver of a completed form, explains how to use it as a voucher for a real property inventory system.

Overview

Chapter One covers the usages and who prepares the DD Form 1354. Chapter Two focuses on obtaining the data to complete the form itself. Chapter Three describes when to fill out the form and the three different versions. Chapter Four explains how the real property personnel use the data from the completed form and enter data into the real property database. Chapter Five explains the difference between project costs and facilities costs. Chapter Six sets acceptance standards for completeness and accuracy to help the accepting official know whether the DD Form 1354 should be accepted or rejected based on objective standards. There is a glossary of terms and appendices showing the modified format and the standard format and instructions for DD Form 1354.

Target Audience

The target audience expected to use this DD Form 1354 Handbook are the construction officers at U.S. Army Corps of Engineers (USACE) supporting Districts; project officers at installation Directorates of Public Works (DPW) and/or Directorates of Installation Support (DIS); engineer troop construction organizations; installation tenants such as hospital commanders; and installation Real Property Accountable Officers (RPAO) and their staff who input data into the real property database and voucher register. Project officers should share the information in this handbook with their Directors of Contracting to ensure that all data requirements for the modified Army version of DD Form 1354 are written into every construction contract as a specific deliverable.

This guidance applies to Army installations and USACE. Army installation customers should use this handbook to influence the preparation of DD Forms 1354 from Department of Defense (DoD) construction agents, other than USACE organizations, including Navy Facilities Command (NAVFAC), Army and Air Force Exchange Service (AAFES), Defense Commissary Agency (DeCA) who may continue to use the standard DD Form 1354 format but can still provide complete and timely information as outlined in this handbook.

Usages

The DD Form 1354 is used for a diverse number of Real Property transactions affecting

the target audience. The primary uses are to accept new construction, to transfer and accept existing real property, and to document adjustments to real property records. There are many other uses for the DD Form 1354 and a more extensive list of uses follows:

1. Transfer of new construction and/or capitalization projects from the District Engineer to the installation RPAO
2. Transfer of new construction and/or capitalization projects from the designated installation project manager to the installation RPAO
3. Transfer and accept accountability of real property (land and other facilities) acquired on behalf of an installation from the private sector, other military services or other Federal agencies by acquisition or grant
4. Reassign accountability of real property between Major Army Commands (MACOM) to include the National Guard and the Army Reserve
5. Report disposals of real property
6. Transfer real property accountability for usable research and development structures
7. Account for reactivation of a closed or inactive installation
8. Accept miscellaneous new construction
9. Document adjustments to real property records caused by damage
10. Document changes to the real property database to agree with physical inventory results
11. Document changes in unit of measure values (area or capacity/other), dimensions, costs, and design use category codes for an existing facility
12. Document approved facility conversions
13. Document other real property accountability changes
14. Justify the transfer of project construction-in-progress (CIP) costs to the installation RPAO facilities account
15. For the construction agent to document the final cost of a facility, as in a deed of transfer
16. For the RPAO to track capital improvements to existing facilities
17. Record the final "punch list" of design and construction deficiencies identified during the project final inspection conducted by the construction project officer

Who Prepares the DD Form 1354?

The Project Officer Prepares the DD Form 1354 for New Construction

The USACE District Engineer Office will prepare a DD Form 1354 for transfer of completed construction projects which they monitored, and furnish the completed DD Form 1354 to the RPAO at the time of property transfer. . If the final project cost is not known at the time of transfer of ownership, the District Engineer project officer provides an interim DD Form 1354 based on the best cost estimate. When the actual cost of construction is ascertained, the District Engineer Office shall furnish the final DD Form 1354, which reflects the actual cost of construction, to supplement the interim DD Form

1354 previously furnished. The project officer lists the project deficiencies in block 30, on the back page, of the 1354 after the final inspection with the construction contractor.

The installation project officer similarly will prepare and sign a DD Form 1354 for installation-managed projects and furnish the interim or final DD Form 1354 to the RPAO at the time of project transfer.

The Leasing Agent Prepares the DD Form 1354 for Leases

The leasing agent is normally a USACE representative and prepares the DD Form 1354 along with other lease documentation.

The Losing RPAO Prepares the DD Form 1354 for Transfers

The Real Property Officer that maintains the Real Property database for the losing installation prepares the DD Form 1354 for any transfer of property from the installation.

Similarly this office also prepares any DD Form 1354 required for the entire installations such as upon transfer to a different command.

The Installation RPAO Prepares the DD Form 1354 for Adjustments

The DD Form 1354 is also used to document adjustments, even in cases when there is no construction or transfer involved. The RPAO and staff must prepare and sign the DD Form 1354. Since there is only one party involved in such a transaction, the RPAO must attach sufficient documentation to justify the changes on the DD Form 1354.

Chapter 2 How to Prepare a DD Form 1354, Transfer and Acceptance of Military Real Property

Format and Instructions

The DD Form 1354 is a Department of Defense format. Such a format is defined in DODI 7750.7 as: “a guide, table, or sample that illustrates a predetermined arrangement or layout for presenting information....and the space needed by respondents to furnish the desired information varies substantially.” Accordingly the Army has chosen to modify the DD Form 1354 to better fit the collection of information needed for its real property accounting system. The DD Form 1354 modified for Army use is provided as Appendix A. The standard DD Form 1354 is provided as Appendix B. Financial Management Regulation (FMR) Vol 3, Chapter 17, Appendix B, provides a 2-page instruction for filling out all blocks of the standard DD Form 1354. These FMR instructions are Appendix C.

This chapter adapts those FMR instructions for Army purposes and to correspond to the modified format. A tabular summary of the data elements precedes the block-by-block instruction and descriptions of “Where the data comes from.”

Required Data

The essential information required for the transfer and acceptance of real property is documented on the DD Form 1354 and supports entries into the real property accounting system. The standard format has 31 data blocks, which the Army has reduced by four. Where practicable, we have skipped the unused numbers and retained the standard numbering system for data blocks that are the same. Because this form is used by all services and for the variety of uses described in Chapter One, not all of the data blocks are required for Army projects and not all are required for each usage. When the block is not to be filled out for a particular usage, simply enter N/A for “not applicable.” If the information is required for a block, but the data is not known at the time of preparation, enter UNK for unknown. This will trigger you to come back later and provide the information when it is available.

Summary of Instructions

Information On Page Numbering

1. The page number and the total number of pages composing each transfer transaction shall be shown in the space provided at the top right-hand part of the form.
2. When two or more pages are required to describe the information required for blocks 1 through 26, then items 27 through 29 (signature and voucher number) shall be completed only on the first or signature page. Signing official should initial subsequent pages and line through the Property Voucher Number block on subsequent pages.

Procedures For Completing The 26 Blocks

ITEM NUMBER	BLOCK NAME	DESCRIPTION
ITEM 1	FROM	Name of the transferring agency: organization, installation, division, activity, etc. Include address and zip code
ITEM 2	OPERATING UNIT	N/A for Army use
ITEM 3	DISTRICT CODE	N/A for Army use
ITEM 4	OPERATING AGENCY	N/A for Army use
ITEM 5	DATE	Date the DD Form 1354 is prepared.
ITEM 6	JOB NUMBER	For Army use, enter appropriate DPW/DIS job number, if applicable.

ITEM NUMBER	BLOCK NAME	DESCRIPTION
ITEM 7	SERIAL NUMBER	Voucher number at the source of the 1354. Identify the fiscal year, and sequence number for each installation to which real property is being transferred; for example, for FY 2002, show 2002-1, 2002-2, etc.
ITEM 8	CONTRACT NUMBER	Appropriate contract number.
ITEM 9	TO	Name of the receiving organization, installation, division, activity, etc. Include address and zip code of receiving organization
ITEM 10	OPERATING UNIT	N/A for Army use
ITEM 11	DISTRICT CODE	N/A for Army use
ITEM 12	OPERATING AGENCY	N/A for Army use
ITEM 13	ACCOUNTING NUMBER	N/A for Army use
ITEM 14	ACCOUNTABLE OFFICE NUMBER	N/A for Army use
ITEM 15	TYPE OF TRANSACTION	Has two parts depending on form usage
ITEM 15A		Indicates whether the transfer is new construction, existing facilities, capital improvement to existing facilities, or other. Enter additional remarks in block 31 "Remarks" or a separate schedule if "other" is specified.
ITEM 15B		Indicates whether transfer is being made at time of beneficial occupancy, physical completion, financial completion (with respect to new construction), or "other." Enter additional remarks in block 31 "Remarks" or a separate schedule if "other" is specified.
ITEM 16	PROJECT NUMBER	The project number assigned to identify the project with the statutory authority appropriate for new construction.
ITEM 17	ITEM NO.	A separate item number for each category code. Item numbers will be shown in column 17 and assigned sequentially starting with the number one.

ITEM NUMBER	BLOCK NAME	DESCRIPTION
ITEM 18	CATEGORY CODE	The category code that appropriately describes the primary use for which the facility (building, structure, utility) is designed. List only one category code per item number (Item 17). Category codes and descriptions should be consistent with DA PAM 415-28, "Guide to Army Real Property Category Codes."
ITEM 19	FACILITY (Category description)	The category code short description that corresponds to the category code for the item number (Item 17).
ITEM 20	NO. OF UNITS	The number of units in terms of buildings or structures.
ITEM 21	TYPE	The type of construction; use "P" for permanent, "S" for semi permanent, or "T" for temporary.
ITEM 22	UNIT OF MEAS.	The unit of measure. Use abbreviations, such as "SF" for square feet, found in DA PAM 415-28.
ITEM 23	TOTAL QUANTITY	The total quantity for the measure identified in Item 22.
ITEM 24	COST	Indicate cost for each item number, category code, and description. When the DD Form 1354 document includes some estimates, annotate each cost figure with an alphabetical suffix of "P" for preliminary or "F" for final. For capital improvements to existing facilities, enter only the amount by which the general ledger balance is to be increased. Types of funds are mandatory and will be shown in column 24 or column 26.
ITEM 25	DRAWING NUMBER	Enter the drawing number or CAD identifier for the item number identified in column 17.
ITEM 26	REMARKS	Include the facility number (FACNO), if known, and the funding appropriation type for the item number identified in column 17. Also include any cost sharing or prorating that would document how the item cost was derived.
ITEM 27	STATEMENT OF COMPLETION	Signature, title and date signed by the individual responsible for the transfer of the properties.
ITEM 28	ACCEPTED BY	Signature, title and date signed by the individual responsible for accepting the transfer of the properties.
ITEM 29	PROPERTY VOUCHER NUMBER	Number sequentially assigned by the RPAO to indicate the voucher occurrence that the transaction was accepted/vouchered.

ITEM NUMBER	BLOCK NAME	DESCRIPTION
ITEM 30	CONSTRUCTION DEFICIENCIES	All deficiencies in the design or construction of the project known or identified during the final inspection
ITEM 31	REMARKS	Any information to explain “other” entries in blocks 15A or B and other information that would be helpful in understanding the transaction.

Table 2-1 Summary of Data for each block**Where Does DD Form 1354 Data Come From?**Project Information

The DD Form 1354, Transfer and Acceptance of Military Real Property, requires the preparer to collect a vast quantity of information about the project. Such information (e.g., a description of the real property costing, design and other construction costs, and as-built drawing numbers) needs to be on-hand in order to expedite the processing of the DD Form 1354 documentation. For transfers of new construction projects from the construction agent to the owner, the project folder contains much of the information required on the DD Form 1354. For real estate transactions, the property deed would contain much of the required information. For Military Construction projects, the DD Form 1391, Military Construction Project Data, contains information that is needed on the DD Form 1354. Table 2-2 shows a crosswalk from equivalent data fields in the DD Form 1391 to the DD Form 1354. Remember to check the accuracy of the DD Form 1391 before using any data from it. DD Forms 1391 are often prepared years in advance of project initiation and sometimes do not contain the latest category code data.

DD Form 1391		DD Form 1354	
Block Number	Block Name	Block Number	Block Name
3	INSTALLATION & LOCATION	1 & 9	Address of From FROM and TO
6	CATEGORY CODE	18	CATEGORY CODE
7	PROJECT NUMBER	16	PROJECT NUMBER
9	COST ESTIMATES		
	ITEM	17	ITEM NO.
	U/M	22	UNIT OF MEAS.
	QUANTITY	23	TOTAL QUANTITY
	COST	24	COST
10	DESCRIPTION OF PROPOSED CONSTRUCTION		Helps overall project understanding

Table 2-2 Crosswalk from 1391 to 1354

The following explanations describe, in more detail, where the data comes from to complete the individual data element blocks on the DD Form 1354 as modified for Army use. A snapshot of the front page of the DD Form 1354 is displayed below. The position of each block on the DD Form 1354 is shaded in subsequent figures with the explanation of each block. A blank modified form, both front and back, is provided as Appendix A.

[illegible]

DD 1354

Block 1. [FROM]

Enter in block 1 the name of the transferring agency, such as the organization, installation Directorate of Public Works (DPW)/Directorate of Installation Support (DIS), USACE District Office, or other organizations such as the Army Air Force Exchange Service (AAFES), Naval Facilities Engineering Command (NAVFAC). You should include the full address and zip code. Simply, this block is used to identify those accomplishing the new construction for transfer, capital improvement of existing facilities, or initiating the transfer of existing real property.

[illegible]

Example: U.S. Army Corps of Engineers
Omaha District
Area Engineer, Fort Riley
Fort Riley, KS 66442-6000

Block 2. [OPERATING UNIT]

For other than Army use .

Block 3. [DISTRICT CODE]

For other than Army use.

Block 4. [OPERATING AGENCY]

For other than Army use.

Block 5. [DATE] Enter the date the DD Form 1354 is prepared. Use DD-MMM-YYYY format for dates. The Army has added a separate Date Block for the effective date of the transaction. Normally this is BOD and is the date from which the accounting system should depreciate the value of the facility.

[illegible]

Example: 11 Mar 2002

Block 6. [JOB NUMBER] The job number depends on who initiates the job. Enter as the job number the project number for the project associated with this DD Form 1354. The naming convention for the project number is something that the receiving agency and the transferring agency must agree upon. For example, in the Military Construction arena the project number is typically the DD Form 1391 project number. For projects generated by the installation DPW/DIS, the project numbering system is used to track work requests. Work requests at the installation DPW/DIS are entered directly into the Integrated Facilities System (IFS). Typically, work requests follow the format (AA-NNNN-NN), where A is an alphanumeric character and N is numeric. Coordinate with the customer service branch of the DPW/DIS prior to preparation of the DD Form 1354 to validate the work request or job number.

[illegible]

DD 1354

Examples: Contract let by DPW -> DACA31-98-D-0052

Project initiated by IFS Work Request-> FE-0008-33

Project initiated by District Engineer Voucher Number -> SD-2002-01

Block 7. [SERIAL NUMBER] This is the voucher number assigned by the source of the 1354, e.g., DPW/DIS, COE, etc.. The serial number consists of the 4-digit fiscal year and a sequential number (within their own organization) that starts over each fiscal year, i.e., 2002-1, 2002-2. Increment the serial number for each new entry. Installation DPW/DIS and the Corp of Engineers will use their own serial numbers as the next number in their sequence for the next DD 1354. For example, if the last DPW/DIS serial number is 2002-3 and they receive a DD 1354 from the District, they would use the District's sequence number.

The next DPW/DIS serial number would then be 2002-4. The serial number is cross-referenced to the serial column (2nd column) on the DA Form 272, Register of Vouchers to a Stock Record Account.

TRANSFER AND ACCEPTANCE OF MILITARY REAL PROPERTY														PAGE	OF	PAGES
1. FROM (Donor/Initial Entry/Service)	2. OPERATING UNIT	3. SUBJECT CODE	4. OPERATING AGENCY	5. DATE	6. JOB NUMBER	7. SERIAL NUMBER	8. CONTRACT NUMBER									
9. TO (Donor/Initial Entry/Service)	10. OPERATING UNIT	11. SUBJECT CODE	12. OPERATING AGENCY	13. RECEIVING NUMBER	14. RECEIVING MILITARY NUMBER	15. TYPE OF TRANSACTION		16. PROJECT NUMBER								
						15a. Cash 15b. Cash 15c. Cash 15d. Cash 15e. Cash 15f. Cash 15g. Cash 15h. Cash 15i. Cash 15j. Cash 15k. Cash 15l. Cash 15m. Cash 15n. Cash 15o. Cash 15p. Cash 15q. Cash 15r. Cash 15s. Cash 15t. Cash 15u. Cash 15v. Cash 15w. Cash 15x. Cash 15y. Cash 15z. Cash 15aa. Cash 15ab. Cash 15ac. Cash 15ad. Cash 15ae. Cash 15af. Cash 15ag. Cash 15ah. Cash 15ai. Cash 15aj. Cash 15ak. Cash 15al. Cash 15am. Cash 15an. Cash 15ao. Cash 15ap. Cash 15aq. Cash 15ar. Cash 15as. Cash 15at. Cash 15au. Cash 15av. Cash 15aw. Cash 15ax. Cash 15ay. Cash 15az. Cash 15ba. Cash 15bb. Cash 15bc. Cash 15bd. Cash 15be. Cash 15bf. Cash 15bg. Cash 15bh. Cash 15bi. Cash 15bj. Cash 15bk. Cash 15bl. Cash 15bm. Cash 15bn. Cash 15bo. Cash 15bp. Cash 15bq. Cash 15br. Cash 15bs. Cash 15bt. Cash 15bu. Cash 15bv. Cash 15bw. Cash 15bx. Cash 15by. Cash 15bz. Cash 15ca. Cash 15cb. Cash 15cc. Cash 15cd. Cash 15ce. Cash 15cf. Cash 15cg. Cash 15ch. Cash 15ci. Cash 15cj. Cash 15ck. Cash 15cl. Cash 15cm. Cash 15cn. Cash 15co. Cash 15cp. Cash 15cq. Cash 15cr. Cash 15cs. Cash 15ct. Cash 15cu. Cash 15cv. Cash 15cw. Cash 15cx. Cash 15cy. Cash 15cz. Cash 15da. Cash 15db. Cash 15dc. Cash 15dd. Cash 15de. Cash 15df. Cash 15dg. Cash 15dh. Cash 15di. Cash 15dj. Cash 15dk. Cash 15dl. Cash 15dm. Cash 15dn. Cash 15do. Cash 15dp. Cash 15dq. Cash 15dr. Cash 15ds. Cash 15dt. Cash 15du. Cash 15dv. Cash 15dw. Cash 15dx. Cash 15dy. Cash 15dz. Cash 15ea. Cash 15eb. Cash 15ec. Cash 15ed. Cash 15ee. Cash 15ef. Cash 15eg. Cash 15eh. Cash 15ei. Cash 15ej. Cash 15ek. Cash 15el. Cash 15em. Cash 15en. Cash 15eo. Cash 15ep. Cash 15eq. Cash 15er. Cash 15es. Cash 15et. Cash 15eu. Cash 15ev. Cash 15ew. Cash 15ex. Cash 15ey. Cash 15ez. Cash 15fa. Cash 15fb. Cash 15fc. Cash 15fd. Cash 15fe. Cash 15ff. Cash 15fg. Cash 15fh. Cash 15fi. Cash 15fj. Cash 15fk. Cash 15fl. Cash 15fm. Cash 15fn. Cash 15fo. Cash 15fp. Cash 15fq. Cash 15fr. Cash 15fs. Cash 15ft. Cash 15fu. Cash 15fv. Cash 15fw. Cash 15fx. Cash 15fy. Cash 15fz. Cash 15ga. Cash 15gb. Cash 15gc. Cash 15gd. Cash 15ge. Cash 15gf. Cash 15gg. Cash 15gh. Cash 15gi. Cash 15gj. Cash 15gk. Cash 15gl. Cash 15gm. Cash 15gn. Cash 15go. Cash 15gp. Cash 15gq. Cash 15gr. Cash 15gs. Cash 15gt. Cash 15gu. Cash 15gv. Cash 15gw. Cash 15gx. Cash 15gy. Cash 15gz. Cash 15ha. Cash 15hb. Cash 15hc. Cash 15hd. Cash 15he. Cash 15hf. Cash 15hg. Cash 15hh. Cash 15hi. Cash 15hj. Cash 15hk. Cash 15hl. Cash 15hm. Cash 15hn. Cash 15ho. Cash 15hp. Cash 15hq. Cash 15hr. Cash 15hs. Cash 15ht. Cash 15hu. Cash 15hv. Cash 15hw. Cash 15hx. Cash 15hy. Cash 15hz. Cash 15ia. Cash 15ib. Cash 15ic. Cash 15id. Cash 15ie. Cash 15if. Cash 15ig. Cash 15ih. Cash 15ii. Cash 15ij. Cash 15ik. Cash 15il. Cash 15im. Cash 15in. Cash 15io. Cash 15ip. Cash 15iq. Cash 15ir. Cash 15is. Cash 15it. Cash 15iu. Cash 15iv. Cash 15iw. Cash 15ix. Cash 15iy. Cash 15iz. Cash 15ja. Cash 15jb. Cash 15jc. Cash 15jd. Cash 15je. Cash 15jf. Cash 15jg. Cash 15jh. Cash 15ji. Cash 15jj. Cash 15jk. Cash 15jl. Cash 15jm. Cash 15jn. Cash 15jo. Cash 15jp. Cash 15jq. Cash 15jr. Cash 15js. Cash 15jt. Cash 15ju. Cash 15jv. Cash 15jw. Cash 15jx. Cash 15jy. Cash 15jz. Cash 15ka. Cash 15kb. Cash 15kc. Cash 15kd. Cash 15ke. Cash 15kf. Cash 15kg. Cash 15kh. Cash 15ki. Cash 15kj. Cash 15kl. Cash 15km. Cash 15kn. Cash 15ko. Cash 15kp. Cash 15kq. Cash 15kr. Cash 15ks. Cash 15kt. Cash 15ku. Cash 15kv. Cash 15kw. Cash 15kx. Cash 15ky. Cash 15kz. Cash 15la. Cash 15lb. Cash 15lc. Cash 15ld. Cash 15le. Cash 15lf. Cash 15lg. Cash 15lh. Cash 15li. Cash 15lj. Cash 15lk. Cash 15ll. Cash 15lm. Cash 15ln. Cash 15lo. Cash 15lp. Cash 15lq. Cash 15lr. Cash 15ls. Cash 15lt. Cash 15lu. Cash 15lv. Cash 15lw. Cash 15lx. Cash 15ly. Cash 15lz. Cash 15ma. Cash 15mb. Cash 15mc. Cash 15md. Cash 15me. Cash 15mf. Cash 15mg. Cash 15mh. Cash 15mi. Cash 15mj. Cash 15mk. Cash 15ml. Cash 15mn. Cash 15mo. Cash 15mp. Cash 15mq. Cash 15mr. Cash 15ms. Cash 15mt. Cash 15mu. Cash 15mv. Cash 15mw. Cash 15mx. Cash 15my. Cash 15mz. Cash 15na. Cash 15nb. Cash 15nc. Cash 15nd. Cash 15ne. Cash 15nf. Cash 15ng. Cash 15nh. Cash 15ni. Cash 15nj. Cash 15nk. Cash 15nl. Cash 15nm. Cash 15nn. Cash 15no										

Block 8. [CONTRACT NUMBER] If a project has been let to a contractor by either the DPW/DIS, the USACE District Office, or other construction agent, then enter the associated contract number from the Director of Contracting or District Engineer contracting office in this block.

[illegible]

Example: DACA31-98-D-0052

Block 9. [TO] Enter the name of the receiving organization or agency where the work has been performed or to whom the transfer has been made. This data could be an installation DPW/DIS or USACE district that has been assigned the responsibility for accounting for the real property. Always include the address and zip code.

[illegible]

Example: Engineering Plans & Services Division
Directorate of Public Works
Fort George G. Meade, MD 20755-5115

Block 10. [OPERATING UNIT] For other than Army use **Block 11. [DISTRICT CODE]** For other than Army use **Block 12. [OPERATING AGENCY]** For other than Army use **Block 13. [ACCOUNTING NUMBER]** For other than Army use **Block 14. [ACCOUNTABLE OFFICER NUMBER]** For other than Army use **Block 15. [TYPE OF TRANSACTION]** This block is divided into two sections. The first section identifies the nature of the construction activity for this project, i.e., whether the project described by the 1354 is new construction, an existing facility, capital improvement to an existing facility, or other real property transaction. The second section identifies why, or when, the DD Form 1354 is being issued, i.e., to indicate whether it is at beneficial occupancy/available for use, physical completion, to adjust the final cost of the project, a partial BOD/phased turnover, or for some other reason(s). You must explain an “other” check for either section A or B in block 31, Remarks, on the back of the form.

TRANSFER AND ACCEPTANCE OF MILITARY REAL PROPERTY													FORM	OF	FORM
1. FROM (Donor/Initial/Agency/Service)		2. OPERATING UNIT		3. SUBJECT CODE		4. OPERATING AGENCY		5. DATE		6. CDD NUMBER		7. SERIAL NUMBER		8. CONTRACT NUMBER	
9. TO (Addressee/Agency/Service)		10. OPERATING		11. DISTRICT CODE		12. OPERATING AGENCY		13. ACCOUNTING NUMBER		14. ACCOUNTING AND SUBJECT NUMBER		15. TYPE OF TRANSACTION 15.01. Cash 15.02. Cash 15.03. Cash 15.04. Cash 15.05. Cash 15.06. Cash 15.07. Cash 15.08. Cash 15.09. Cash 15.10. Cash 15.11. Cash 15.12. Cash 15.13. Cash 15.14. Cash 15.15. Cash 15.16. Cash 15.17. Cash 15.18. Cash 15.19. Cash 15.20. Cash 15.21. Cash 15.22. Cash 15.23. Cash 15.24. Cash 15.25. Cash 15.26. Cash 15.27. Cash 15.28. Cash 15.29. Cash 15.30. Cash 15.31. Cash 15.32. Cash 15.33. Cash 15.34. Cash 15.35. Cash 15.36. Cash 15.37. Cash 15.38. Cash 15.39. Cash 15.40. Cash 15.41. Cash 15.42. Cash 15.43. Cash 15.44. Cash 15.45. Cash 15.46. Cash 15.47. Cash 15.48. Cash 15.49. Cash 15.50. Cash 15.51. Cash 15.52. Cash 15.53. Cash 15.54. Cash 15.55. Cash 15.56. Cash 15.57. Cash 15.58. Cash 15.59. Cash 15.60. Cash 15.61. Cash 15.62. Cash 15.63. Cash 15.64. Cash 15.65. Cash 15.66. Cash 15.67. Cash 15.68. Cash 15.69. Cash 15.70. Cash 15.71. Cash 15.72. Cash 15.73. Cash 15.74. Cash 15.75. Cash 15.76. Cash 15.77. Cash 15.78. Cash 15.79. Cash 15.80. Cash 15.81. Cash 15.82. Cash 15.83. Cash 15.84. Cash 15.85. Cash 15.86. Cash 15.87. Cash 15.88. Cash 15.89. Cash 15.90. Cash 15.91. Cash 15.92. Cash 15.93. Cash 15.94. Cash 15.95. Cash 15.96. Cash 15.97. Cash 15.98. Cash 15.99. Cash 15.100. Cash 15.101. Cash 15.102. Cash 15.103. Cash 15.104. Cash 15.105. Cash 15.106. Cash 15.107. Cash 15.108. Cash 15.109. Cash 15.110. Cash 15.111. Cash 15.112. Cash 15.113. Cash 15.114. Cash 15.115. Cash 15.116. Cash 15.117. Cash 15.118. Cash 15.119. Cash 15.120. Cash 15.121. Cash 15.122. Cash 15.123. Cash 15.124. Cash 15.125. Cash 15.126. Cash 15.127. Cash 15.128. Cash 15.129. Cash 15.130. Cash 15.131. Cash 15.132. Cash 15.133. Cash 15.134. Cash 15.135. Cash 15.136. Cash 15.137. Cash 15.138. Cash 15.139. Cash 15.140. Cash 15.141. Cash 15.142. Cash 15.143. Cash 15.144. Cash 15.145. Cash 15.146. Cash 15.147. Cash 15.148. Cash 15.149. Cash 15.150. Cash 15.151. Cash 15.152. Cash 15.153. Cash 15.154. Cash 15.155. Cash 15.156. Cash 15.157. Cash 15.158. Cash 15.159. Cash 15.160. Cash 15.161. Cash 15.162. Cash 15.163. Cash 15.164. Cash 15.165. Cash 15.166. Cash 15.167. Cash 15.168. Cash 15.169. Cash 15.170. Cash 15.171. Cash 15.172. Cash 15.173. Cash 15.174. Cash 15.175. Cash 15.176. Cash 15.177. Cash 15.178. Cash 15.179. Cash 15.180. Cash 15.181. Cash 15.182. Cash 15.183. Cash 15.184. Cash 15.185. Cash 15.186. Cash 15.187. Cash 15.188. Cash 15.189. Cash 15.190. Cash 15.191. Cash 15.192. Cash 15.193. Cash 15.194. Cash 15.195. Cash 15.196. Cash 15.197. Cash 15.198. Cash 15.199. Cash 15.200. Cash 15.201. Cash 15.202. Cash 15.203. Cash 15.204. Cash 15.205. Cash 15.206. Cash 15.207. Cash 15.208. Cash 15.209. Cash 15.210. Cash 15.211. Cash 15.212. Cash 15.213. Cash 15.214. Cash 15.215. Cash 15.216. Cash 15.217. Cash 15.218. Cash 15.219. Cash 15.220. Cash 15.221. Cash 15.222. Cash 15.223. Cash 15.224. Cash 15.225. Cash 15.226. Cash 15.227. Cash 15.228. Cash 15.229. Cash 15.230. Cash 15.231. Cash 15.232. Cash 15.233. Cash 15.234. Cash 15.235. Cash 15.236. Cash 15.237. Cash 15.238. Cash 15.239. Cash 15.240. Cash 15.241. Cash 15.242. Cash 15.243. Cash 15.244. Cash 15.245. Cash 15.246. Cash 15.247. Cash 15.248. Cash 15.249. Cash 15.250. Cash 15.251. Cash 15.252. Cash 15.253. Cash 15.254. Cash 15.255. Cash 15.256. Cash 15.257. Cash 15.258. Cash 15.259. Cash 15.260. Cash 15.261. Cash 15.262. Cash 15.263. Cash 15.264. Cash 15.265. Cash 15.266. Cash 15.267. Cash 15.268. Cash 15.269. Cash 15.270. Cash 15.271. Cash 15.272. Cash 15.273. Cash 15.274. Cash 15.275. Cash 15.276. Cash 15.277. Cash 15.278. Cash 15.279. Cash 15.280. Cash 15.281. Cash 15.282. Cash 15.283. Cash 15.284. Cash 15.285. Cash 15.286. Cash 15.287. Cash 15.288. Cash 15.289. Cash 15.290. Cash 15.291. Cash 15.292. Cash 15.293. Cash 15.294. Cash 15.295. Cash 15.296. Cash 15.297. Cash 15.298. Cash 15.299. Cash 15.300. Cash 			

DD 1354

[Section A of Block 15] Nature of the construction activity. Insert an X in the appropriate box of block A to indicate whether the transaction involves new construction, transfer of existing facilities, capital improvements to existing facilities, or some other type transaction.

- New construction – facility did not previously exist
- Existing facility – facility already in the real property database
- Capital improvement – increases a facility value, size or capacity, or operating efficiency
- Other - if the “Other” box is checked, the preparer explains the transaction in Item 31, Remarks, on the back of the DD Form 1354. Examples for marking “Other” are for such items as real property physical inventory adjustment, demolition, or capital decrease.

[illegible]

DD 1354

[Section B of Block 15] Why or when. Insert an X in the appropriate box(s) of block B to indicate the why or when corresponding to the nature of activity checked in part A.

- BOD – check when the transaction is being made at time of beneficial occupancy by the tenant (equivalent to date available for use(DAU) when the occupant chooses not to occupy a completed facility),
- Physical completion - indicates turnover of the entire project
- Financial completion - mark when this DD Form 1354 is used to change interim costs to reflect the final costs against this project. Checking financial completion means that the contractor has received final payment for the project and no additional costs will be incurred.
- Other - check the “Other” box when the nature of the activity occurs at other than the four cases described above; explain the “Other” check for why or when of this transaction in Item 31 (Remarks) on the back of the DD Form 1354.
- Partial completion, indicates this interim DD Form 1354 applies to a partial BOD or phased turnover of a portion of a facility (such as a hospital) or one or more buildings in a multiple facilities project. Turnover for each phase of a partial BOD would have its own interim 1354 and Property Voucher Number but would be associated with other interim DD Forms 1354 by their common project number.

Multiple items can be checked for block 15B. For example, for new construction, the same DD Form 1354 can be filled out for beneficial occupancy, physical completion of the facility, and financial completion with all costs having been provided by the contractor.

[illegible]

Example: If new construction was marked in block 15A then 15 B might appear as follows:

X BENF/O
X PHYSICAL COM
X FINAN COM OTHER (*Specify*)
Partial BOD

[Section C of Block 15] This section is added by the Army to indicate quickly whether

the DD Form 1354 is preliminary, interim, or final. Costs on an interim must be marked as estimated (E) or final (F). We assume all costs on the final DD Form 1354 are final costs.

Block 16. [PROJECT NUMBER] Enter the DPW/DIS job number or DD Form 1391 project number. The project number may also come from the installation master plan or long-range construction program. The naming convention for the project number is agreed upon between the receiving agency and the transferring agency before project initiation. For projects generated by the installation DPW/DIS, the project number is based on the numbering system used to track work requests. Work requests at the installation DPW/DIS are initiated from the IFS Customer Service Module. Typically, work requests follow the format (AA-NNNN-NN), where A is an alphanumeric character and N is numeric.

Coordinate with the customer service branch within DPW prior to preparation of the DD Form 1354 to determine the work request or job number.

[illegible]

DD 1354

Examples: For new construction (MCA), the DOD or congressional appropriation number might be used as the project number: “4442002”. For a work request, the project number may be “PR-2002-99.”

Block 17. [ITEM NUMBER] A key step in the preparation of a DD Form 1354 is to identify the various components of the project. You must include any usage category that is over 1,000 gross square feet as a separate item. Identify each portion of each facility with a unique usage with a separate item number and appropriate DA PAM 415-28 facility category code. List these components or portions as “items” sequentially, starting with one, down the block 17 column. Identify all engineering design and inspection costs

[illegible]

DD 1354

as a separate item entered on the DD Form 1354 for the real property office to capitalize as part of the project cost. Identify all components of demolition separately from new construction but in the same level of detail as constructed items. Show demolished quantities as negative amounts. List installed building equipment (IBE) (real property) and equipment in place (EIP) (personal property) as separate items or reference each collectively and refer to an attachment to the DD Form 1354 for the detailed listings. Do not combine IBE and EIP in a single item.

Example: For a single item, blocks 17 through 26 might look like:

ITEM NO	CATEGORY CODE	FACILITY	NO. OF UNITS	TYPE	UNIT OF MEAS.	TOTAL QUANTITY Gross/Net	COST	FACILITY NUMBERS	REMARKS
1	17214	Battle Lab	1	P	SF	10,000/ 9,005	\$3,400,000	04521	Funding for this item is PA, different than the rest of the project

Block 18. [CATEGORY CODE] In block 18, record the five-digit design use category code for each item listed in block 17. Each facility may have more than one design use; however, they must be identified as separate items in block 17. These category codes must be assigned accurately in accordance with the standard Army real property classification system as prescribed in DA Pamphlet 415-28, Guide to Army Real Property Category Codes. The DA Pamphlet provides the category codes as well as the description and the various units of measures associated with each. Prior to initiating any work on a DD Form 1354, the construction agent should meet with the receiving agency real property accountable officer and develop a draft category code/real property classification plan that can be used for development of the various items of the project.

TRANSFER AND ACCEPTANCE OF MILITARY REAL PROPERTY											PAGE	OF	PAGES
1. FROM (Donor/Transferor's Agency/Service)		2. OPERATING UNIT	3. DISTRICT CODE	4. OPERATING AGENCY	5. DATE	6. JOB NUMBER	7. SERIAL NUMBER		8. CONTRACT NUMBER				
9. TO (Donee/Transferee's Agency/Service)		10. OPERATING	11. DISTRICT CODE	12. OPERATING AGENCY	13. ACCOUNT NUMBER	14. ACCOUNT NO. DEPT. NUMBER	15. TYPE OF TRANSFER		16. PROJECT NUMBER				
							17. FROM CRASH	18. FROM CRASH	19. FROM CRASH	20. FROM CRASH			
							21. FROM CRASH	22. FROM CRASH	23. FROM CRASH	24. FROM CRASH			
							25. FROM CRASH	26. FROM CRASH	27. FROM CRASH	28. FROM CRASH			
							29. FROM CRASH	30. FROM CRASH	31. FROM CRASH	32. FROM CRASH			
							33. FROM CRASH	34. FROM CRASH	35. FROM CRASH	36. FROM CRASH			
							37. FROM CRASH	38. FROM CRASH	39. FROM CRASH	40. FROM CRASH			
							41. FROM CRASH	42. FROM CRASH	43. FROM CRASH	44. FROM CRASH			
							45. FROM CRASH	46. FROM CRASH	47. FROM CRASH	48. FROM CRASH			
							49. FROM CRASH	50. FROM CRASH	51. FROM CRASH	52. FROM CRASH			
							53. FROM CRASH	54. FROM CRASH	55. FROM CRASH	56. FROM CRASH			
							57. FROM CRASH	58. FROM CRASH	59. FROM CRASH	60. FROM CRASH			
							61. FROM CRASH	62. FROM CRASH	63. FROM CRASH	64. FROM CRASH			
							65. FROM CRASH	66. FROM CRASH	67. FROM CRASH	68. FROM CRASH			
							69. FROM CRASH	70. FROM CRASH	71. FROM CRASH	72. FROM CRASH			
							73. FROM CRASH	74. FROM CRASH	75. FROM CRASH	76. FROM CRASH			
							77. FROM CRASH	78. FROM CRASH	79. FROM CRASH	80. FROM CRASH			
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							89. FROM CRASH	90. FROM CRASH	91. FROM CRASH	92. FROM CRASH			
							93. FROM CRASH	94. FROM CRASH	95. FROM CRASH	96. FROM CRASH			
							97. FROM CRASH	98. FROM CRASH	99. FROM CRASH	100. FROM CRASH			
							101. FROM CRASH	102. FROM CRASH	103. FROM CRASH	104. FROM CRASH			
							105. FROM CRASH	106. FROM CRASH	107. FROM CRASH	108. FROM CRASH			
							109. FROM CRASH	110. FROM CRASH	111. FROM CRASH	112. FROM CRASH			
							113. FROM CRASH	114. FROM CRASH	115. FROM CRASH	116. FROM CRASH			
							117. FROM CRASH	118. FROM CRASH	119. FROM CRASH	120. FROM CRASH			
							121. FROM CRASH	122. FROM CRASH	123. FROM CRASH	124. FROM CRASH			
							125. FROM CRASH	126. FROM CRASH	127. FROM CRASH	128. FROM CRASH			
							129. FROM CRASH	130. FROM CRASH	131. FROM CRASH	132. FROM CRASH			
							133. FROM CRASH	134. FROM CRASH	135. FROM CRASH	136. FROM CRASH			
							137. FROM CRASH	138. FROM CRASH	139. FROM CRASH	140. FROM CRASH			
							141. FROM CRASH	142. FROM CRASH	143. FROM CRASH	144. FROM CRASH			

Examples: 61050 for an Administrative Building, General Purpose
61065 for a Technical Library

Block 19. [FACILITY (Category description)] Use DA PAM 415-28 to enter the correct facility category code short title as the description that corresponds to the category code entered in block 18.

[illegible]

Block 20. [NO. OF UNITS] The number of units is simply a count of that item listed in blocks 17-19.

[illegible]

Description	Number of Units
Child Care Center	1
Storage Sheds	2
Playgrounds	3
Sidewalks	1

[illegible]

permanent, and T = Temporary. For definitions of each type of construction see DA PAM 405-45, Real Property Inventory Management.

Block 22. [UNIT OF MEAS.] Enter the appropriate unit of measure for each item of real property in this block. DA Pamphlet 415-28 identifies the appropriate unit of measure for each real property category code. Some of the Army's real property categories are measured by two units of measure, UM 1 and UM 2. In those cases, list the UM 1 first and on the row beneath, list the UM 2. This arrangement provides measurements for both the required UM 1 and UM 2 designations as cited in the DA Pamphlet 415-28.

[illegible]

Examples:

SF for Square Feet

EA for Each

SY for Square Yards

Block 23. [TOTAL QUANTITY] Enter the total quantity for the category code as it relates to the unit of measure assigned to the item in block 22.

[illegible]

Examples: Enter “19,500” for the total quantity of Child Development Center, “2,000” for the total quantity of Storage Sheds, “3” for the total quantity of

Playgrounds, and “425” for the total quantity of Sidewalks.

Block 24. [COST] One of the prime components of the DD Form 1354 is the cost of the major components of the construction project. These costs are required for compliance with the CFO Act (CFOA). The preparer must know the total project cost, but costs assigned to each category code item identified in block 17 should be entered. Some costs are prorated among several items. Also, enter an item number in block 17 to account for costs recorded as engineering design and inspection costs associated with this project. Details on how to rollup, break out and prorate costs are provided in Chapter 4.

Costs provided in a DD Form 1354 can be either preliminary or final. The preparer must indicate in block 24, for each item number in block 17, whether costs shown are preliminary or final. When any of the costs are preliminary (or estimated), the project officer adds the suffix “P” after the estimated costs and “F” after any final costs. The Real Property Office will create a suspense file to ensure that the preparer furnishes an updated DD Form 1354 with the final construction costs upon project completion. Updates to the database should be handled accordingly. Final costs may take several months or, if legal claims are involved, one or more years. When the “Type of Transaction” in block 15B is identified as Financial Completion, then all of the costs for each item should be final and the suffix “F” should appear in each line.

For existing facilities and capital improvements, preparers should only record the capital costs for the improvements to the existing facility. The receiving installation will record only these capital costs in the general ledger balance.

All engineering, design and inspection costs should be identified as a separate item number on the DD Form 1354 for the real property office to capitalize as part of the project cost.

When recording costs, the preparer needs to identify the types of funds. This is important for compliance with CFOA. Fund types are typically identified in block 26.

[illegible]

Block 25. [DRAWING NUMBER] Enter the number assigned to a particular drawing of a construction project as it relates to the different components of a facility. The architectural drawing would be number one; the plumbing would be number two, etc. Using the old manual system, the drawing numbers would relate to each page of the project. However, now that the automated system of Computer Assisted Drafting/Design (CADD) system is operational at many installations enter the CADD file number to facilitate retrieval of drawings. If possible there should be a drawing(s) for each category code or provide the drawing number that shows the area of the associated category code.

[illegible]

Examples: F-740-13-11
R-342-13-12

Block 26. [REMARKS] Use this block to note any information about the item number that is not explained in the project remarks, block 31. Specifically, you should include the Facility Number (if known by the construction agent) and Fund Type for each item number. The fund type should be identified for each item number. Typical fund types for construction include, but are not limited to: Military Construction Army (MCA), Military Construction Army Reserve (MCAR), Military Construction National Guard (MCNG), Non-Appropriated Fund (NAF), Operations and Maintenance, Army (MOA), and Department of Defense Schools System (DODSS). Explain any prorating of costs among various items. Explain any removals or demolitions.

[illegible]

Block 27. [STATEMENT OF COMPLETION] This block is for the signature and title of the individual responsible for the transfer of the facility. The signing authority is certifying that the Statement of Completion is true. Normally the Project Manager, whether for the Corps District or DPW/DIS, signs and dates block 27. Enter the title of the signing official. Enter the date at the time of signature. The date must be prior to, or the same as, the date of acceptance in block 28 on the DD 1354. The date should be in the format DD-MMM-YYYY.

[illegible]

Example: Transferred by (signature): John D. Jones
Title: Chief, Engineering Plans and Services Div.
Date: 19 Jan 2002

Block 28. [ACCEPTED BY] This block is for the signature and title of the individual responsible for accepting the transfer of properties described on the DD Form 1354. Normally, the DPW or DIS signs and dates in block 28. This responsibility may be delegated to the Real Property Accountable Officer at the discretion of the Director. In those cases where the RPAO is in a separate chain-of-command from the Director (either (DPW/DIS), then the Garrison Commander determines who should accept the facility.

Enter the title of the actual signing official. Enter the date at the time of signature. The date must be after, or the same as, the date of acceptance in block 27 on the DD Form 1354. The date should be in the format DD-MMM-YYYY.

The signing authority is accepting the real property facilities described on this DD Form 1354 in the quantities and for the costs listed in blocks 23 and 24. The facilities accepted should have been inspected and determined to meet standards except for the deficiencies listed in block 30 on the reverse side.

[illegible]

Example: Accepted by: Mark G. Pine, Major, US Army
Title: Director of Public Works, Fort Drum
Date: 22 Jan 2002

Block 29. [PROPERTY VOUCHER NUMBER] The preparer of the document should leave this field blank. The receiving installation Real Property Accountable Officer will fill in the property voucher number when the DD Form 1354 information is recorded in the installation General Ledger voucher register. This voucher number is the next sequential number assigned in the register by the Real Property Office to indicate that the voucher was accepted and vouchered. For additional information concerning vouchers and voucher registers, see DA PAM 405-45, Real Property Inventory Management.

[illegible]

Example: V123-2002 indicating that this is the 123rd voucher for FY 2002.

Block 30. [CONSTRUCTION DEFICIENCIES] Enter any deficiencies of the design or construction of the project

Examples: Restore all grassed areas disturbed by construction
Replace/ repair iron rod fence that was damaged during construction

Block 31. [REMARKS] Self-explanatory. If the “Other” box is checked in item 15 (A or B) an explanation is mandatory in the “Remarks” block. Also, enter in block 31 any project level remarks that would help others understand the real property transaction identified on the 1354.

Examples: Transfer of installation From MACOM X to MACOM X
Partial demolition of Facility 78921

Chapter 3 Draft, Interim and Final Versions of the DD Form 1354

For transfers of real property, there should be only one DD Form 1354 required. The losing organization should prepare the form to be ready for signature at the time of transfer. The lack of actual costs should not hold up preparation of the transfer document. An adjusted DD Form 1354 can be prepared later when final costs associated with the transferred real property are determined. However, because the use of estimated costs is more common during new construction, the Army has established a set of three forms. For construction projects, normally three versions of the DD Form 1354 will be prepared for a single project: a draft, interim, and final. Both the interim and final 1354 versions can be valid vouchers for the same project. All three versions must have the same document serial number so that all versions of the DD Forms 1354 associated with the single project can be correlated. This chapter explains the usage of each version. To help both the preparer and the accepting official quickly identify which version of the DD Form 1354, we have added a Section C of Block 15 (Type of Transaction) to check the version type.

There should only be one preliminary and one final version of a DD Form 1354 for a single project. If there are changes to either, you just have an adjusted preliminary or final version. However, you can have multiple interim DD Forms 1354, each of which could be a different voucher.

Draft Version

This is a newly stated requirement. The purpose of the preliminary 1354 is to establish in writing the different components of a project early in the project lifecycle. Such usage, helps to ensure a timely and accurate delivery of both the final project and final documentation. Failure to review the preliminary 1354 invites the subsequent versions to contain similar entries and if incorrect, delay the final version.

The Design Team prepares a draft DD Form 1354 for client review prior to the final design submittal so that all the client's comments are addressed in the final project design.

The draft DD Form 1354 should incorporate information from the DD Form 1391 and the project folder, if either exists. While preparing the 1354, the project officer reviews the 1391 to ensure it describes the actual project to be designed. The Design Team provides the draft DD Form 1354 to the project manager and construction team members administering the contract within 60 days of construction contract award. The draft 1354 captures all the project costs to date, including the planning and design (P&D) costs, project management (PM) costs, and estimated construction costs. The estimated construction costs become the construction working estimate (CWE) at award. For design/build projects, the P&D costs should include those contract management costs required for the preparation of the request for proposal (RFP), solicitation, negotiation, and any other engineering and project management costs through award of the design/build project, separate from the CWE. The preliminary DD Form 1354 can never be used as a voucher because the facility costs are only estimates with no acceptable accounting basis.

Interim Version

The purpose of the interim DD Form 1354 is to provide in writing to the accepting official, a voucher with auditable costs for a capitalization event on the day of facility turnover. The interim DD Form 1354 is prepared after completion of construction in preparation for the facility turnover inspection. The requirement is to have a complete interim DD Form 1354 signed by the transferring and accepting officials on the Date Available for Use (DAU) or Beneficial Occupancy Date (BOD). The interim form has actual engineering and design costs, project management costs, and actual construction costs. The actual construction costs are what has been expensed to date and therefore are not estimates. The interim should also have the back of the form in block 30, Construction Deficiencies, filled out based on the final inspection with the construction contractor. The project manager, with help from a construction team member, prepares the interim form and sends it to the accepting agency for review at least 21 calendar days prior to the anticipated turnover. The construction agent should follow up with the accepting agency to ensure that the DD Form 1354 is complete and acceptable prior to the facility turnover day. The installation RPAO, or delegated representative, should accept

the facility(ies) at turnover by signing and dating the interim DD Form 1354 in block 28 and adding any construction deficiencies not previously identified in block 30 (Construction Deficiencies). The accepting official hands over a copy of the signed interim 1354 to the construction team member at the conclusion of the turnover. The accepting agency shall not occupy the facility before the interim DD Form 1354 is signed and provided to the construction agency.

The interim DD Form 1354 must have a separate item for engineering design and inspection costs. If exact design and design-related costs for individual facilities are not known, prorate the total design costs among the different facilities. Prorate based on either individual facility area or individual facility construction working estimates.

A large construction project can contain multiple facilities, each with its own date of physical completion and turnover or Partial BOD. For these situations, the project officer prepares an interim DD Form 1354 for each phase or building to be turned over separately. Use the same serial (sequence) number for each interim form so that it is easy to correlate all the DD Forms 1354 for a single project. Each interim 1354 would have its own voucher number and effective date.

Final Version

The purpose of the final DD Form 1354 is to establish in writing the final costs for each component of a project when all costs are finalized and provide a voucher to transfer project funds from the construction in progress account to the project account. To determine the final costs, the Project Manager (PM), in conjunction with the project delivery team, corrects the deficiencies noted on the punch list, delivers manuals and as-built drawings to the accepting agency, enforces warranties, processes claims, resolves any labor issues, and ensures final payments to the contractors. The project manager ensures that all financial accounts are balanced and closed and then prepares the final DD Form 1354 for the project. The final 1354 contains all the final/actual planning and design costs, project management costs, and construction costs. The project manager updates the interim DD Form 1354 with these final actual costs and provides a signed (block 27) final 1354 to the RPAO of the accepting organization. The RPAO enters the final as a separate voucher and uses the final 1354 costs to adjust the costs in the real property accounting database. The accepting official's signature on the final 1354 is not required since the signature on the interim DD Form 1354 at the time of facility transfer already accepted this property. However, most accepting agencies still sign the final 1354 prior to establishing as a voucher and forwarding for input in the real property accounting system. Although the interim and final DD Forms 1354 refer to the same capitalization event (i.e., new or improved facility construction), they will have Property Voucher Numbers because the costs are different. Since they do refer to the same transaction, the interim and final 1354 must have the same serial (sequence number) so that all vouchers pertaining to the same capitalization event can be identified.

Chapter 4 How to Use DD Form 1354 Data

This chapter explains how the Real Property Office uses the DD Form 1354 data and enters the data into the real property database..

Form 1354 as a Voucher

The DD Form 1354 is the voucher used to document additions and deletions of real property, transfer and acceptance of new construction, changes to existing facilities, and adjustments to real property records resulting from physical inventories. Regardless of who fills out the form, the Real Property Office staff records the 1354 in the Voucher Register, assigns the next sequential voucher number to the form in block 29 (Property Voucher Number), and files the original form in the voucher file and a copy in each. If more than one facility number is listed on the DD Form 1354, make copies of the original 1354 with the same voucher number and file a copy of the 1354 voucher in each affected facility permanent real property record. The Real Property Specialist enters the voucher number and date and new facility information into IFS or other real property accounting system.

Closeout New Construction

The project manager is responsible for the financial closeout of all the projects he/she manages. This requires the closeout of project financial cost accounts by the project manager, and Project Delivery Team members, after design and construction contracts are closed out so excess funds can be returned to USACE or to the accepting agencies. The project manager also ensures that project capitalization costs, accounted for by USACE account, are properly transferred to the project account allowing the accepting agency to maintain the correct real property asset value in their database.

In summary, the project manager should ensure that:

- The Project Cost Estimate (PCE) is current, that the PCE corresponds with costs in the Corps of Engineers Financial Management System (CEFMS), and that any construction expenses that need to be excluded are deducted from the Construction-in-progress (CIP) or Work-in-progress (WIP) account.
- For Military Programs projects, all Planning and Design Costs (P&D) and construction costs are included in the CIP or WIP account with the exception of Lost Design and Breakage.
- Any costs for repairs on upgrade projects, which the project manager determines should not be capitalized, are not added to the project DD Form 1354, but expensed against a repair project. Therefore, only the PCE costs documented in the CIP or WIP account may be shown on the interim DD Form 1354.
- The PCE costs documented in the CIP or WIP account must be equal to or less than the CIP/WIP Funds Received. For example, the project manager may know that certain funds received will be returned and, therefore, the interim DD Form 1354 value will be less than the funds received at that time. However, when additional funds are required, and not yet received, the additional required value

will not be included on the interim DD Form 1354 until the funds are actually received. The final DD Form 1354, at project closeout, would include those funds if actually received.

- At financial closeout, the final DD Form 1354 reflects the final project capitalized costs. Transfer any repair costs to the installation's repair account and return any excess project funds to the installation. Reconcile the project cost, CIP transfers, and the costs shown on the final 1354.
- If there are real estate transfers related to the construction project, then the cost of the real estate is included on the DD Form 1354. Real estate transfers may, or may not, be related to the construction project depending on the nature of the project.

Manage CIP Account

DoD Financial Management Regulation (FMR) Vol 4, Chapter 6 provides detailed guidance on accounting for fixed assets, and DoD FMR Vol 4, Chapter 16, Appendix A covers transfers of capitalized assets. The following Army regulations (and their corresponding DA Pamphlets) provide the policies and procedures to implement the FMR mandates: AR 405-80, Management of Title & Granting Use of Real Property, AR 405-90, Disposal of Real Estate, AR 735-5, Policies & Procedures for Property Accountability, and AR 405-45, Inventory of Army Military Real Property.

In accordance with this guidance, the Corps of Engineers Financial Management System (CEFMS) keeps an accounting on a general ledger basis for Construction-in-progress (CIP) costs as opposed to other costs that are "Construction Expensed," i.e., not considered investments to be capitalized, but rather expenses. Both USACE and the installations comply with CIP accounting rules for capturing costs incurred for construction or acquisition of a capital asset such as real property. DoD requires that the total costs of a construction project be accounted for, and recorded in the owning installation real property records, at the completion of a project. Use the DD Form 1354 to transfer real property and the cost accountability associated with that transfer.

Installation DPW/DIS customers are responsible for accounting and reporting CIP costs on O&MA projects that are capitalized. These costs are accounted for as Work-in-progress (WIP) general-ledger accounts in CEFMS. These costs must be promptly transferred out of USACE CIP/WIP general-ledger accounts once projects are completed and turned over to installations for recording in their real property accounts. To facilitate the immediate transfer of costs out of CIP upon signature of the interim DD Form 1354, list only actual/expensed costs on the interim 1354 so that the costs match the CEFMS database costs for the project. USACE guidance allows 30 days from receipt of the customer acceptance (evidenced by their signature in block 28) to accomplish this transfer from the CIP account to the project account.

Close out CIP Account

Before using the DD Form 1354 to close out the CIP Account, the construction agent must wait until all project costs are known and included in the CIP. This approach

eliminates the need to routinely have to make multiple closeout actions for a single project. When all costs are final, the project manager forwards a copy of the final DD Form 1354 to the District Finance and Accounting Office, or installation controller, for processing the transfer of funds from the CIP account to the completed project. The project manager is responsible for the final transfer of the capitalized property value from the CIP account. The CIP account should be closed out within 30 days after beneficial occupancy date or 30 days past any litigation, whichever is later. Since all project costs accumulated during the life of the project are captured in the CIP, use the DD Form 1354 to support transfer of capitalization costs from CIP Account with USACE or DPW/DIS Construction Office account to the real property project cost. The installation Real Property Accountable Officer then adds this project cost to the installation real property account.

Projects That Do Not Proceed To Construction

Use the DD Form 1354 to expense planning and design costs for direct-funded projects that do not proceed to construction. For projects which proceed to normal construction, the construction project manager captures all costs for engineering, design and project management and provides this cost data to the USACE Finance and Accounting (F&A) Office for the transfer from the CIP account to the project account. However, when the project does not proceed to the construction phase, the F&A Office will expense these costs and not consider them as real property capitalization costs. The project manager must notify the F&A Office within 30 days of receipt of a cancelled design (code 8). The F&A Office must closeout all project cost accounts and expense them from the CIP within another 30 days.

Document Real Estate Transfers

Real Estate transfers typically involve the Corps of Engineers and involve one of the following actions: reassignment of accountability, transfer of accountability, and transfer of purchased/leased military real property.

Reassignment of Accountability

A reassignment of accountability is a change to the administrative or command jurisdiction over a given tract of real property within the Department of the Army. After receiving approval from the Army Secretariat for the proposed reassignment, the losing installation RPAO prepares a DD Form 1354 for the real property and delivers the signed (block 27) DD Form 1354, together with the real property records, to the installation RPAO designated to accept the reassigned real property. Annotate in the "Remarks" section (block 31) of the 1354 the type of real estate transaction, i.e., transfer of real property. The gaining installation RPAO assigns a voucher number to be entered into Block 29 of the 1354. The receiving installation enters the voucher number and transaction date into IFS or some other real property database system. When reassignment of real property has been completed, the gaining installation RPAO identifies the effective date of the transfer by providing a copy of the signed (blocks 27 and 28) and dated 1354 to higher headquarters and the supporting Corps of Engineers District.

Transfer of Accountability

A transfer of accountability is a change to the administrative or command jurisdiction over a given tract of real property from one military department (i.e., Army) to another within DoD, or from one Federal agency to another. Upon receipt of approval from the Army Secretariat, identify the property to be transferred on a DD Form 1354. Complete the form as prescribed in Chapter Two and identify the transferring parties in the "Remarks" block 31 of the final DD Form 1354. The gaining/losing installation RPAO posts additions/deletions to the real property records from the vouchered copy of the 1354. When the transfer has been completed, the gaining/losing installation RPAO identifies the effective date of the transfer by providing a copy of the signed (blocks 27 and 28) and dated DD Form 1354 to higher headquarters and the supporting Corps of Engineers District.

Transfer of Purchased and Leased Real Property

Real property acquired by purchase, lease or condemnation proceedings will be transferred to the gaining installation RPAO by the Corps of Engineer District on a DD Form 1354. The 1354 will be supported with a list of equipment-in-place, reproducible prints of project maps, and certified copies of pertinent real estate documents, such as deeds of acquisition, leases or judgments from condemnation proceedings. If the Corps of Engineers District has performed initial alterations or improvements to the land, the project manager should enter on the 1354 the appropriate "Items" and required information for each initial alteration or improvement item in blocks 17 through 26. The Corps of Engineers District responsible for execution of the real property lease will conduct a complete inventory of the leased real property (consistent with the terms of the lease), prepare and mark the necessary real property records "Leased Property Records," furnish the originals of such records (to include the DD Form 1354) to the gaining RPAO, retain copies of such records for use in making settlement with the lessor upon expiration of the lease, and furnish the higher headquarters of the accepting installation a copy of the executed lease. The Engineer District will furnish the customer with copies of the lease authorizing the use and occupancy of the real property, coordinate the transfer of accountability between the appropriate RPAO on a DD Form 1354, and administer leases of real property acquired by the Department of the Army from private individuals, corporations, or local governments. At the time of transfer, the RPAO will make a joint physical inventory including a component condition inspection of the real property being transferred. The results of this physical inventory will be compared with the property as listed on the DD Form 1354 and the lease authorizing the use and occupancy of the real property. Both RPAO should sign the 1354 annotating any discrepancies in block 30. The transfer of accountability statements will be worded to conform to the statements in AR 735-5, Policies and Procedures for Property Accountability, except that the term "real property record" will be substituted for "stock record account." The statement of transfer will be supported by a detailed listing of the real property records transferred and will include: the date of transfer, a complete reference to the lease agreement or a copy of such agreement, designation of all the accounts involved, and the number of the last voucher in each account or section of an account. The completed statements of transfer will be distributed in accordance with AR 735-5. Upon expiration, termination or revocation of

the lease agreement, the Corps of Engineer District will furnish the installation RPAO with copies of the notice of expiration or termination of the lease; and, if there is a continuing need to use and occupy the property for Army purposes, reissue the lease in accordance with the procedures in AR 405-80, Management of Title and Granting Use of Real Property.

DD Form 1354 Provides IFS data

The Real Property Office enters new real property as reportable facilities upon receipt of the interim DD Form 1354. Key Information needed to create the facility(ies) records should be included on the DD Form 1354. Coordination with the project officer early on will ensure inclusion of the proper facility numbers for each category code. Ensure that these facility numbers as well as the fund source codes are properly recorded on the 1354 as both data are mandatory items for capitalization projects. “ The Real Property Specialist enters the voucher number and voucher data as appropriate.

The various IFS screens and appropriate 1354 data follow:

Facility Inventory Screen

The DD Form 1354 contains the minimum essential information to create a new facility record in IFS or other real property inventory system. The facility record should match the category codes and quantities as shown on the DD Form 1354. When a physical inventory determines a different quantity, the RPAO creates an adjustment 1354 to document such changes.

Capitalization Screen

All capital improvements to real property must be recorded in the installation's General Ledger account. To accomplish this, every completed capital improvement project must have a DD Form 1354. Upon receiving the interim DD Form 1354, the Real Property Office will assign a voucher number and enter the information in the appropriate fields/screens in the automated real property system. The original DD Form 1354 will be filed in the voucher file with copies to the preparer (i.e., USACE project officer) and to the real property records Building Information File.

Chapter 5 Project Cost versus Facilities Costs

This chapter describes how to determine capitalization costs to be vouchered against the cost to government for the facilities affected by the project described on the DD Form 1354. The DD Form 1354 total project cost must be assigned as cost-to-government for individual facilities. The total project cost must equal the sum of the individual facilities cost-to-government. However, the item costs in block 24 of the 1354 are associated to a category code or usage. Therefore, the category code costs in block 24 of the 1354 must be converted to costs assigned to facilities for the voucher screen. To accomplish this, costs listed in block 24 may be rolled up to a facility number listed on the 1354, or rolled up to a consolidated facility record, or prorated among some, or all, of the facilities listed on the DD Form 1354. Some item costs may also translate directly to the facility cost for

the voucher. The best approach to translating these costs is to use an electronic spreadsheet and print the results as an attachment to the 1354 voucher.

First, identify all the items on the DD Form 1354 that are located within the 5-foot line of the primary facility associated with the project described. Include equipment costs as well as other project cost items. The costs of these items get rolled up into the single main facility cost. Then identify any other facilities listed on the 1354 and roll up the costs of items directly attributable to those facilities. Look for items whose costs may translate directly to a complete facility cost. Next, identify those items that should be rolled up to existing consolidated facility records such as utility lines or pavements. Then prorate the design, supervision and inspection costs among the facilities identified based on either facility area or the facility rolled up costs just calculated. Annotate in remarks which basis you used to prorate costs. Add the prorated design costs to the rolled up facility costs. Finally, check to ensure the sum of the individual facility costs equals the total project cost listed on the DD Form 1354. If not, then there are items whose costs you did not include in some facility. Determine which item costs are not included and either assign those costs to a specific facility or prorate those costs among several facilities until the sum equals the total project cost.

Once the total project cost has been assigned to individual facilities, you are ready to enter the cost-to-government in IFS (or other real property database) for each facility using this DD Form 1354 voucher number.

Chapter 6 Acceptance Standards for Interim and Final DD Forms 1354

The following standards are provided to help the accepting official determine whether to accept or reject the DD Form 1354. Standards are applicable only to the interim and final versions, not the preliminary version of the 1354. Consider the preliminary 1354 to be a working document that can be improved by staff coordination early on in the project.

The Army Audit Agency established that backup documentation to establish cost data for projects not executed by USACE is essential since the in-house procedures may not be accredited for reporting project costs.

Completeness Standards

Blocks 1 and 9 contain the appropriate installation or organization and zip code for the transferring and accepting agencies.

Block 15, Type of Transaction, is filled out in both 15A and 15B.

If other is checked in either 15A or 15B there is an explanation in block 31, Remarks.

All facilities included in this project and the different category codes within each facility are separately identified with Item Numbers in block 17.

No quantities of a single category code physically located in different buildings are combined into a single Item Number in block 17.

Each block 17 Item Number has blocks 18 through 24 filled out. There are no Not Applicable entries.

Block 26, Remarks, contains the FACNO and Fund Source Code for the item listed.

Interim DD Form 1354 has signatures, titles and dates in both blocks 27 and 28.

Block 30 contains all “punch list” design and construction deficiencies identified during the final inspection.

Block 31 contains remarks appropriate to the entire project or transaction described in this DD Form 1354.

All required attachments are provided. See attachments to DD Form 1354 below.

Accuracy Standards

Quantities listed are within 2% of actual values.

Category codes match design usage descriptions and are listed in DA PAM 415-28.

Units of measure match category codes units listed in DA PAM 415-28.

Costs are broken out separately for each facility and are labeled as E (estimated costs) or F (final costs).

Attachments to DD Form 1354

Spreadsheet to allocate and prorate project cost to facility costs

As-built drawings

Schematics

Information formerly contained in the DA Form 2877 Building Record

Reproducible prints of project maps

Installed Building Equipment listed and warranty information provided

Equipment in place listed and warranty information provided.

Certified copies of pertinent real estate documents, such as deeds of acquisition, leases or judgments from condemnation proceedings.

Contract information

Backup cost basis documentation

GLOSSARY

BOD - Beneficial Occupancy Date – the date a facility is accepted by the government for the occupancy from the contractor, lessor or donor. BOD is not the date the occupant accepts a facility from the DPW/Engineer District

APPENDIX A DD Form 1354 (Modified for Army Use)

[illegible]

DD Form 1354, FEB 90 (EG)

30.	CONSTRUCTION DEFICIENCIES.
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31. REMARKS**INSTRUCTIONS**

This form has been designed and issued for use in connection with the transfer of military real property between the military departments and to or from other government agencies. It supersedes ENG Forms 290 and 290B (*formerly used by the Army and Air Force*) and NAVDOCKS Form 2317 (*formerly used by the Navy*).

Existing instructions issued by the military departments relative to the preparation of the three supersede forms are applicable to this form to the extent

that the various items and columns on the superseded forms have been retained. Additional instructions, as appropriate, will be promulgated by the military departments in connection with any new items appearing hereon.

With the issuance of this DD form, it is not intended that the departments shall revise and reprint manuals and directives simply to show the number of this DD form. Such action can be accomplished through the normal course of revision for other reasons.

DD Form 1354 Reverse, FEB 90

APPENDIX B Standard DD Form 1354

APPENDIX C FMR Instructions for Completing DD Form 1354 TRANSFER AND ACCEPTANCE OF MILITARY REAL PROPERTY

This excerpt from the FMR sets forth the essential information required for the transfer and acceptance of military real property and should be completed to support entries into the real property accounts.

A. GENERAL INFORMATION ON THE TRANSFER AND ACCEPTANCE FORMAT

1. The page number and the total number of pages comprising each transfer transaction shall be shown in the space provided at the top right-hand part of the format.
2. When two or more pages are required, items 27 through 29 shall be completed only on the final page. In such cases, the bottom portion of the format (blocks 27 through 29) shall be excluded from each page except the final page.

B. PROCEDURES FOR COMPLETING THE TRANSFER AND ACCEPTANCE FORM

ITEM 1 Self-explanatory

ITEM 2 To be assigned in accordance with DoD Component implementation.

ITEM 3 Identify Intermediate Command, as necessary.

ITEM 4 Primarily for Navy use.

ITEM 5 Enter the date the transfer and acceptance document is prepared.

ITEM 6 For Army use, enter appropriate Army job and directive number. For Air Force use, enter base job number, as appropriate, when form is used for transfer within the Air Force.

ITEM 7 For Army use, or for transfer of construction to the Air Force, identify the fiscal year, and sequence number for each installation to which real property is being transferred; for example, for FY 1988, show 88-1, 88-2, etc. For the Navy, the serial number shall be assigned by the area or district public works office and shall represent the numerical sequence of submissions by respective contract number.

ITEM 8 Insert appropriate contract number.

ITEM 9 Self-explanatory.

ITEM 10-12 Same as instructions for Items 2, 3 and 4. To be used by the gaining activity. (Not applicable for Air Force use.) ITEM 13 For Navy use only. Insert the accounting number assigned to, or used by, the activity in Item 9.

ITEM 14 For Navy use only. Insert the accounting number assigned to the activity performing the official property accounting for the activity shown in item 9.

ITEM 15A Indicate whether the transfer is new construction, existing facilities, capital improvements to existing facilities, other. Additional remarks should be entered on a separate schedule if "other" is specified.

ITEM 15B Indicate whether transfer is being made at time of beneficial occupancy, physical completion, financial completion (with respect to new construction), or "other." Additional remarks should be entered on a separate schedule if "other" is specified.

ITEM 16 Enter the code number assigned to identify the project with the statutory

authority

appropriate for the construction.

ITEM 17 A separate item number will be assigned for each category code. Item numbers will be shown in column 17 and assigned sequentially starting with the number one.

ITEM 18-19 Enter the category code and description that appropriately describes the primary

use for which the facility (building, structure, utility) is designed. Not more than one category code (Item 18) will be listed per line item (Item 17). Category codes and descriptions should be consistent with DoD Instruction 4165.3, "Department of Defense Facility Classes and Construction Categories," and enclosure 1 to DoD Instruction 4165.14, "Inventory of Military Real Property."

ITEM 20 Show number of units in terms of buildings or other structures.

ITEM 21 Enter the type of construction; use "P" for permanent, "S" for semipermanent, or "T" for temporary, as appropriate.

ITEM 22 Enter the unit of measure. Abbreviate such as "M2" for square feet, etc.

ITEM 23 Enter total quantity for measure identified in Item 22.

ITEM 24 Indicate cost for each item number, category code, and description. When a document includes some estimates, annotate each cost figure with an alphabetical suffix of "P" for preliminary or "F" for final.

ITEM 25-29 Self-explanatory.

Reference: FMR

APPENDIX D Register of Vouchers - DA Form 272

APPENDIX E Examples of DD Forms 1354

TBD